



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLANCHARDVILLE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 9
BLANCHARDVILLE, WI 53516

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLANCHARDVILLE MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 9
BLANCHARDVILLE, WI 53516

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KATHRYN KAMMERUDE

Title: VILLAGE CLERK-TREASURER

Office Address:

208 MASON STREET
P.O. BOX 9
BLANCHARDVILLE, WI 53565

Telephone: (608) 523 - 4521

Fax Number: (608) 523 - 4321

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MS JAMIE L GOULD

Title: AUDITOR

Office Address: JOHNSON BLOCK & COMPANY, INC
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jlgould@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/30/2001**Period covered by most recent audit:** 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR TIM FRANCOIS**Title:** WATER UTILITY MANAGER**Office Address:**

P.O. BOX 9

BLANCHARDVILLE, WI 53516

Telephone: (608) 523 - 4521**Fax Number:** (608) 523 - 4321**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR MARK CLEMENT

MR JERRY DAMMEN

MR PAUL GARTHWAITE

MS CINDY GUGGEMOS

MR KEN LICHT

MR CHUCK MEYER

MR DAVE SCHOBBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	115,300	90,640	1
Operating Expenses:			
Operation and Maintenance Expense (401)	46,130	40,987	2
Depreciation Expense (403)	25,849	17,209	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,889	14,201	5
Total Operating Expenses	92,868	72,397	
Net Operating Income	22,432	18,243	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	22,432	18,243	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,394	13,083	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,394	13,083	
Total Income	29,826	31,326	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	29,826	31,326	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,773	11,840	13
Amortization of Debt Discount and Expense (428)	791	798	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	184	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,564	12,822	
Net Income	17,262	18,504	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	51,015	32,511	19
Balance Transferred from Income (433)	17,262	18,504	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	68,277	51,015	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	7,394	4
Total (Acct. 419):	7,394	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	115,300	0	0	0	115,300	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	115,300	0	0	0	115,300	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,311,221	1,047,210	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	127,818	139,371	2
Net Utility Plant	1,183,403	907,839	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	130,800	228,671	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,406	18,182	11
Other Accounts Receivable (143)	0	36,666	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	47,517	3,241	14
Materials and Supplies (150)	4,512	2,054	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	203,235	288,814	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,090	4,881	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,090	4,881	
Total Assets and Other Debits	1,390,728	1,201,534	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	97,217	64,736	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	68,277	51,015	23
Total Proprietary Capital	165,494	115,751	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	225,844	225,844	25
Other long-Term Debt (224)	255,000	275,000	26
Total Long-Term Debt	480,844	500,844	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	337	118,936	28
Payables to Municipality (233)	39,750	25,931	29
Customer Deposits (235)			30
Taxes Accrued (236)	19,808	14,831	31
Interest Accrued (237)	920	987	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	60,815	160,685	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	683,575	424,254	38
Total Liabilities and Other Credits	1,390,728	1,201,534	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,311,221	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,311,221	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	127,818	0	0	0	9
Total Accumulated Provision	127,818	0	0	0	
Net Utility Plant	1,183,403	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	139,371				139,371	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,849				25,849	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	453				453	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,210				2,210	10
Other credits (specify):						11
					0	12
Total credits	28,512	0	0	0	28,512	13
Debits during year						14
Book cost of plant retired	40,065				40,065	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	40,065	0	0	0	40,065	19
Balance End of Year	127,818	0	0	0	127,818	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.29%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,512	2,054	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,512	2,054	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. Issue	791	427	4,090	1
Total			4,090	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	64,736	1
Changes during year (explain):		
MAIN ADDITIONS PAID BY THE VILLAGE	32,481	2
Balance end of year	97,217	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
LONG-TERM ADVANCE FROM VILLAGE	01/01/1996	01/01/2010	0.00%	225,844	1
Total for Account 223				225,844	
Other Long-Term Debt (224)					
G.O. Loan for Water Construction	12/01/1998	12/01/2008	4.25%	255,000	2
Total for Account 224				255,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,831	1
Accruals:		
Charged water department expense	19,135	2
Charged electric department expense		3
Charged sewer department expense	184	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,319	
Taxes paid during year:		
County, state and local taxes	12,446	6
Social Security taxes	1,754	7
PSC Remainder Assessment	142	8
Other (explain):		
NONE		9
Total payments and other debits	14,342	
Balance end of year	19,808	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1989 Advance	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G.O. Debt - Water Construction	987	11,773	11,840	920	3
Subtotal	987	11,773	11,840	920	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	987	11,773	11,840	920	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	424,254	0	0	0	0	424,254	1
Add credits during year:							
For Services	800					800	2
For Mains						0	3
Other (specify):							
GRANT - WATER RESERVIOR	258,521					258,521	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	683,575	0	0	0	0	683,575	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	540,525					540,525	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,406	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	20,406	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL	42,534	12
DUE FROM SEWER	4,983	13
Total (Acct. 145):	47,517	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL	39,750	17
Total (Acct. 233):	39,750	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,179,215	0	0	0	1,179,215	1
Materials and Supplies	3,283	0	0	0	3,283	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	133,594	0	0	0	133,594	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	553,914	0	0	0	553,914	6
Other (specify):					0	7
Average Net Rate Base	494,990	0	0	0	494,990	
Net Operating Income	22,432	0	0	0	22,432	8
Net Operating Income as a percent of						
Average Net Rate Base	4.53%	N/A	N/A	N/A	4.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	80,976	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	59,646	3
Other (Specify):		4
Total Average Proprietary Capital	140,622	
Net Income		
Net Income	17,262	5
Percent Return on Proprietary Capital	12.28%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Revenues are up \$25,000 because the utility had a rate increase in June 1999.

Income Statement Account Details (Page F-02)

Account 419 is down because the utility had less cash in interest bearing accounts.

Balance Sheet (Page F-05)

Account 232 is down due to in 1999 there were final construction bills that were setup as payables.

Balance Sheet End-of-Year Account Balances (Page F-18)

Account 143 is down due to a grant receivable in 1999 and in 2000 there was no grant receivable.

Account 145 is up due to hydrant rent not being paid over before year end, and there was also an increase due to the rate case.

Per review Response;

\$42,534 in account 145 represents hydrant rent for 2000. Account 233 is made up of \$1,001 of insurance expense allocation and \$38,749 of payroll paid by the general fund.

PJL

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Blanchardville
Blanchardville, Wisconsin 53516

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Blanchardville as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Blanchardville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 12, 2001

Mrs. Kathryn Kammerude, Village Clerk-Treasurer
Blanchardville Mun Water Utility
208 Mason Street
P.O. Box 9
Blanchardville, WI 53565-0009

2000 Analytical Review DWCCA-570-PJL

Dear Mrs. Kammerude:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$42,534 reported in Account 145 and the \$39,750 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. Please explain why there are no dollars reported as added to Account 346, Meters on page W-8 for the meter reported as added during the year in column (c) of page W-17.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\570.do

Response received 11/26/01:

-----Original Message-----

From: Chad Freymiller [mailto:chadf@johnsonblock.com]

Sent: Monday, November 26, 2001 10:59 AM

To: leegep

Subject: Blanchardville Municipal Water Utility

Here is the additional information you requested in order to complete your review.

1. \$42,534 in account 145 represents hydrant rent for 2000. Account 233 is made up of \$1,001 of insurance expense allocation and \$38,749 of payroll paid by the general fund.

2. There should not have been any meters reported in column (c) of page W-17. The meter that was placed in service was taken from stock.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	114,402	1
Total Sales of Water	114,402	
Other Operating Revenues		
Forfeited Discounts (470)	194	2
Other Water Revenues (474)	704	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	898	
Total Operating Revenues	115,300	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,304	5
General Operating Expenses (680-690)	16,826	6
Total Operation and Maintenance Expenses	46,130	
Other Operating Expenses		
Depreciation Expense (403)	25,849	7
Amortization Expense (404)		8
Taxes (408)	20,889	9
Total Other Operating Expenses	46,738	
Total Operating Expenses	92,868	
NET OPERATING INCOME	22,432	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	311	14,487	56,576	4
Commercial	51	3,099	11,357	5
Industrial	1	13	65	6
Total Metered Sales to General Customers (461)	363	17,599	67,998	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,534	8
Other Sales to Public Authorities (464)	7	1,368	3,870	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	371	18,967	114,402	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	42,534	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,534	
Forfeited Discounts (470):		
Customer late payment charges	194	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	194	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	704	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	704	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,440	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,925	3
Chemicals (630)	1,209	4
Supplies and Expenses (640)	868	5
Repairs of Water Plant (650)	11,758	6
Transportation Expenses (660)	104	7
Total Plant Operation and Maintenance Expenses	29,304	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,846	8
Office Supplies and Expenses (681)	1,096	9
Outside Services Employed (682)	1,718	10
Insurance Expense (684)	1,001	11
Employees Pensions and Benefits (686)	4,165	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,826	
Total Operation and Maintenance Expenses	46,130	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		19,178	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		184	2
Net property tax equivalent		18,994	
Social Security		1,754	3
PSC Remainder Assessment		141	4
Other (specify): NONE			5
Total tax expense		20,889	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa	Lafayette			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203950	0.205683			3
County tax rate	mills		5.493610	8.821679			4
Local tax rate	mills		5.693970	5.693971			5
School tax rate	mills		12.197240	12.301006			6
Voc. school tax rate	mills		1.832660	1.848252			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.421430	28.870591			10
Less: state credit	mills		1.510060	1.511427			11
Net tax rate	mills		23.911370	27.359164			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.693970	5.693971			14
Combined School Tax Rate	mills		14.029900	14.149258			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.723870	19.843229			17
Total Tax Rate	mills		25.421430	28.870591			18
Ratio of Local and School Tax to Total	dec.		0.775876	0.687316			19
Total tax net of state credit	mills		23.911370	27.359164			20
Net Local and School Tax Rate	mills		18.552251	18.804401			21
Utility Plant, Jan. 1	\$	1,047,210	82,927	964,283			22
Materials & Supplies	\$	2,054	0	2,054			23
Subtotal	\$	1,049,264	82,927	966,337			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,049,264	82,927	966,337			26
Assessment Ratio	dec.		0.980600	0.972400			27
Assessed Value	\$	1,020,984	81,318	939,666			28
Net Local & School Rate	mills		18.552251	18.804401			29
Tax Equiv. Computed for Current Year	\$	19,178	1,509	17,670			30
Tax Equivalent per 1994 PSC Report	\$	12,587					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	19,178					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	74,254		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	12,692		10
Other Water Source Plant (317)	6,395		11
Total Source of Supply Plant	99,441	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,867		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,009		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	117,876	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,676	415	23
Total Water Treatment Plant	4,676	415	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,554		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			74,254	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			12,692	10
Other Water Source Plant (317)			6,395	11
Total Source of Supply Plant	0	0	99,441	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,867	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,009	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	117,876	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	300		4,791	23
Total Water Treatment Plant	300	0	4,791	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			24,554	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	335,571	16,986	26
Transmission and Distribution Mains (343)	358,769	224,160	27
Fire Mains (344)	0		28
Services (345)	45,250	40,628	29
Meters (346)	22,671		30
Hydrants (348)	31,682	21,887	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	818,497	303,661	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	62		35
Computer Equipment (372.1)	3,503		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,155		38
Other Tangible Property (390)	0		39
Total General Plant	6,720	0	
Total utility plant in service directly assignable	1,047,210	304,076	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,047,210	304,076	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			352,557	26
Transmission and Distribution Mains (343)	31,305		551,624	27
Fire Mains (344)			0	28
Services (345)	3,860		82,018	29
Meters (346)			22,671	30
Hydrants (348)	4,600		48,969	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	39,765	0	1,082,393	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			62	35
Computer Equipment (372.1)			3,503	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			3,155	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	6,720	
Total utility plant in service directly assignable	40,065	0	1,311,221	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	40,065	0	1,311,221	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,017	3,017	1
February			2,763	2,763	2
March			3,023	3,023	3
April			2,671	2,671	4
May			3,479	3,479	5
June			4,179	4,179	6
July			3,898	3,898	7
August			4,197	4,197	8
September			2,984	2,984	9
October			2,292	2,292	10
November			2,833	2,833	11
December			3,428	3,428	12
Total for year	0	0	38,764	38,764	
Less: Measured or estimated water used in main flushing and water treatment during year				1,554	13
Less: Other utility use				9,868	14
Other utility use explanation:					15
Sewer Cleaning, Sewer Plant					
Water pumped into distribution system				27,342	16
Less: Water sold				18,967	17
Losses and unaccounted for				8,375	18
Percent unaccounted for to the nearest whole percent (%)				31%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Utility has tried to identify and fix leaks. They will continue their efforts to try to located the leaks and fix them					
Maximum gallons pumped by all methods in any one day during reporting year				301	21
Date of maximum: 8/17/2000					22
Cause of maximum:					23
There were three water main breaks.					
Minimum gallons pumped by all methods in any one day during reporting year				54	24
Date of minimum: 2/22/2000					25
Total KWH used for pumping for the year				41,604	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
W. OLSON ST.	1	425	16	288,000	Yes	1
HWY 78 N	2	192	15	864,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2A	2B	1
Location	BLANCHARDVILLE	BLANCHARDVILLE	BLANCHARDVILLE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	STARITE	AURORA	AURORA	5
Year Installed	1986	1985	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	200	400	110	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	US MOTOR	9
Year Installed	1986	1985	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	30	8	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1912	1999	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	100	129	10
			11
Total capacity in gallons	95,800	300,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	11,154	8	8	0	11,154	1
M	D	6.000	17,224	292	70	0	17,446	2
M	D	8.000	1,793	1,793	1,793	0	1,793	3
M	D	12.000	1,150	862	862	0	1,150	4
Total Within Municipality			31,321	2,955	2,733	0	31,543	
Total Utility			31,321	2,955	2,733	0	31,543	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	346	33	32	0	347		1
M	1.000	29	0	0	0	29		2
Total Utility		375	33	32	0	376	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	387	0	0	5	392	17	1
1.000	1	0	0	0	1	0	2
1.500	5	0	0	0	5	0	3
2.000	2	0	0	0	2	0	4
3.000	1	0	0	0	1	0	5
Total:	396	0	0	5	401	17	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	308	43	1	3	0	37	392	1
1.000	0	0	0	1	0	0	1	2
1.500	0	4	0	1	0	0	5	3
2.000	0	1	0	1	0	0	2	4
3.000	0	0	0	1	0	0	1	5
Total:	308	48	1	7	0	37	401	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	62	9	9		62	2
Total Fire Hydrants	62	9	9	0	62	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	45
Number of distribution system valves end of year:	56
Number of distribution valves operated during year:	34

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The decrease in account 640 is due to purchasing less supplies in 2000.

The increase in account 650 is due to many water main breaks.

The increase in account 680 is due to repairing more water main breaks and many hours of working on the water utility project.

The increase in account 686 is due to repairing more water main breaks and many hours of working on the water utility project.

Water Utility Plant in Service (Page W-08)

A/C 342 Dist. Reservoirs & Standpipes - Addition was for new storage facility built. Financed through a \$280,000 grant and a \$275,000 loan taken out in 1998.

Water Mains (Page W-15)

Mains added were financed through a grant received - \$280,000 and a loan taken out in 1998 for \$275,000.

Water Services (Page W-16)

New services were financed through operating cash and revenues.

Meters (Page W-17)

The number of 5/8" meters reported in the 1999 Annual Report was incorrect so they are being adjusted to the correct number in 2000.

Per review response:

There should not have been any meters reported in column (c) of page W-17. The meter that was placed in service was taken from stock.

PJL
